

opinion, lost sight of why it was created and just who it was intended to serve.

With that in mind—and recognizing that various levels of government already take far too much of a family's income in taxes—I recently proposed a constitutional amendment, Senate Joint Resolution 49, to require a two-thirds majority vote in the House and Senate to increase taxes. Twenty Senators cosponsored the resolution. The House of Representatives debated a version of the initiative, known as the tax limitation amendment, on April 15.

Mr. President, according to a recent Reader's Digest poll, the maximum tax burden Americans believe a family of four should bear is 25 percent. That is not just the amount of Federal income taxes, but taxes from all levels of government, including Social Security taxes, sales taxes, excise taxes, and State and local taxes. As I noted before, however, the average family feels a tax bite of nearly 40 percent—almost twice what the public believes is a fair amount of tax.

Even though the tax limitation amendment only applies to new taxes, it has the tax collectors and the Clinton administration squealing. They cannot stand the thought of not being able to take more out of the taxpayers' pockets.

Mr. President, there is no small irony in the fact that the Clinton tax increase of 1993 passed only by a simple majority—and not even a majority of elected Senators at that. Vice President GORE broke a 50 to 50 vote tie to ensure passage of the tax increase bill—higher taxes on gasoline and Social Security, and job-killing taxes on small businesses. Yet, while the largest tax increase in history became law with the bare minimum of votes, it will take a two-thirds majority vote in each House to enact our tax relief bill over President Clinton's veto.

Well, many of us believe that it ought to be just as hard for President Clinton to raise taxes as it is for Congress to cut them. That is the very premise of the tax limitation amendment—to make government think of tax increases, not as a first resort, but as a last resort.

President Clinton, who always seems to think of tax increases as a first resort, not only wants the American people to accept his tax increases but believes that his 1993 budget plan helped the economy. The facts just do not support that contention.

A recent report by the Heritage Foundation found that the Clinton tax increase has cost the country a total of 1.2 million additional private sector jobs between 1993 and the end of 1996. Every household in American has lost a total of \$2,600 in after-tax income as a result of sluggish economic growth. Personal savings are off by about \$138 billion. Some 40,600 new businesses were never started. 1.3 million new cars and light trucks were never produced. A total of \$208 billion in lost economic output.

What the Heritage Foundation refers to the Clinton crunch—the dual effect of declining real wages combined with higher taxes—has cast a dark shadow over the economy. Since January of 1994, the number of people working more than one job has gone up 17 percent. The number of women working more than one job has gone up 21 percent. President Clinton talks about the number of jobs created during his administration. Yes, there are more, but the fact is that more than a third of the new jobs have gone to people taking an extra job in order to make ends meet.

How has the Federal Government fared while people's incomes have been stagnating and their jobs are put in jeopardy? It seems to be doing pretty well.

Revenues to the Treasury have increased from \$1.15 trillion in 1993 to an estimated \$1.43 trillion this year—up almost 25 percent—thanks, in large part to the Clinton tax increase.

The President just forced Congress to add another \$5 billion to the Federal budget 2 weeks ago. That is \$5 billion more for the government, not American families, to spend.

President Clinton's budget for fiscal year 1997 would even add 13,700 full-time Washington bureaucrats to the Federal payroll.

In other words, the era of big government is not over. If President Clinton has his way, it will continue to grow and flourish at the expense of hard-working taxpayers.

Mr. President, there is a way to put a stop to this continuing assault on taxpayers. It is the tax limitation amendment. It would make it harder for Congress to raise taxes any further, requiring a two-thirds vote of each house on tax increase bills. It would have prevented the Clinton tax increase from becoming law in 1993 and thereby promoted more vigorous economic growth across the Nation.

Many of us will try to roll back the Clinton tax increase, or parts of it, like the gas tax. With the tax limitation amendment, however, we can also make sure that tax freedom day comes no later than May 7 in any future year. Hopefully, it will come a lot sooner.

The time for the tax limitation amendment has come.●

#### COMMEMORATING THE 100TH ANNIVERSARY OF THE JEWISH WAR VETERANS

● Mr. BRADLEY. Mr. President, I rise today to honor the Jewish War Veterans in the year of the organization's 100th anniversary, and to pay tribute to the members of their faith who have fought and died in the service of their country.

The JWV is the oldest active veteran's group in the United States. Founded by veterans of the Civil War, the first members pledged to combat the powers of bigotry whatever the target, and to assist comrades and their fami-

lies in need. They also pledged to gather and preserve the records of patriotic service performed by members of the Jewish faith. In the 100 years following, the JWV has been a crucial force in documenting the contribution Jews have made to America's military.

From the American Revolution to the Persian Gulf war, hundreds of thousands of Jewish-Americans have fought bravely in defense of our Nation and its democratic ideals.

The JWV has also made important contributions to the lives of their fellow Americans at peace. Its members have been leaders in the fight against racism and anti-Semitism in this country, and have used the strength of their organization to improve the care and well-being of veterans of all denominations.

Today the Jewish War Veterans continue to do important work in communities throughout the Nation. Members volunteer their services to assist disabled and hospitalized veterans of all races and religions, and serve the community through education programs and scholarships. They have assisted Americans young and old, Jewish and non-Jewish. I am proud that so many members of the JWV live in my home State of New Jersey, and I congratulate them on their centennial anniversary.

#### TRIBUTE TO MALLORY ROME

● Mr. LEAHY. Mr. President, I am pleased to inform my colleagues that Mallory Rome of Killington, VT, has been selected to receive the prestigious James Madison Fellowship. I commend the foundation for their decision to select Mallory—a Vermonter who has a deep commitment to teaching.

As most Americans learn at an early age, James Madison is the "Father of the Constitution." He sponsored the first 10 amendments and there is probably no single individual who had more involvement with drafting this remarkable document that has served our country so well. It is fitting that Congress established the James Madison Fellowship Program in honor of this great American.

Each year, fellowships are awarded to individuals who are interested in pursuing a career in education and who desire to concentrate their studies in American history or political science. Mallory has worked very hard to earn this fellowship. This month, she will graduate from Yale University. Her 4 years there have prepared her well for this fellowship and her future career. Mallory has already interned for the Teach For America Program and worked as a teaching assistant at a summer school.

I am confident that the foundation will be proud that it awarded this fellowship to Mallory. I know that her family and Vermont are already proud of her and I wish her the best in the future.●